UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

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REGAL FABRICS, INC., Plaintiff,

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KOBA, INC., an Illinois corporation; IBR CORPORATION D/B/A HARBORTOWN DIVISION, an Illinois corporation; and SHOPKO STORES, INC., a Wisconsin corporation

Defendants.

CIVIL ACTION NO. 04-10961-RWZ

IBR Corp.'s Local Rule 16.1(D)(3) Certification

The undersigned hereby certify that they have conferred with respect to the above matter (a) with a view to establishing a budget for the costs of conducting the full course – and various alternative courses – of the litigation; and (b) to consider the resolution of the litigation through the use of alternative dispute resolution programs such as those outlined in Local Rule 16.4.

Dated September 27, 2004

IBR, Corp.

By:

IBR, Corp.

By its attorneys,

Ats: President

Mark Schonfeld, BBO #446980

Burns & Levinson LLP 125 Summer Street

Boston, Massachusetts 02110

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CERTIFICATE OF SERVICE

hereby certify that a true copy of the above document was served upon the attorney of record for each other party by (mail) on 00 13 2000